

Form F-66 (IA-2) (6-30-2016)		<div style="text-align: center;"> STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016 </div> <div style="text-align: right; margin-top: 20px;"> 16206900400000 Red Oak City P O Box 475 Red Oak, IA 51566 </div>	
CITY OF RED OAK, IOWA DUE: December 1, 2016		(Please correct any error in name, address, and ZIP Code)	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	2,351,727		2,351,727	2,361,661
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	2,351,727		2,351,727	2,361,661
Delinquent property taxes	0		0	
TIF revenues	261,789		261,789	231,465
Other city taxes	828,413	0	828,413	738,152
Licenses and permits	87,357	0	87,357	46,650
Use of money and property	23,008	0	23,008	22,530
Intergovernmental	2,070,330	0	2,070,330	2,077,349
Charges for fees and service	262,521	1,644,663	1,907,184	2,342,723
Special assessments	0	0	0	0
Miscellaneous	382,958	0	382,958	485,800
Other financing sources	1,384,281	93,110	1,477,391	1,000
Total revenues and other sources	7,652,384	1,737,773	9,390,157	8,307,330
Expenditures and Other Financing Uses				
Public safety	2,329,186	0	2,329,186	2,332,929
Public works	944,565	0	944,565	1,071,053
Health and social services	17,669	0	17,669	23,500
Culture and recreation	832,865	0	832,865	967,801
Community and economic development	189,352	0	189,352	114,135
General government	114,565	0	114,565	131,229
Debt service	650,217	0	650,217	707,964
Capital projects	2,078,565	0	2,078,565	2,356,495
Total governmental activities expenditures	7,156,984	0	7,156,984	7,705,106
Business type activities	0	1,714,111	1,714,111	1,928,260
Total ALL expenditures	7,156,984	1,714,111	8,871,095	9,633,366
Other financing uses, including transfers out	1,076,041	388,610	1,464,651	882,896
Total ALL expenditures/And other financing uses	8,233,025	2,102,721	10,335,746	10,516,262
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-580,641	-364,948	-945,589	-2,208,932
Beginning fund balance July 1, 2015	3,919,624	2,463,110	6,382,734	6,382,734
Ending fund balance June 30, 2016	3,338,983	2,098,162	5,437,145	4,173,802

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents
General obligation debt	\$ 5,635,000	Other long-term debt	\$ 0
Revenue debt	\$ 2,420,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 11,482,337

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted 11/22/2016	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Mary L. Bolton	Telephone →	Area Code 712	Number 623-6510
Signature of Mayor or other City official (Name and Title)		Date signed 11/17/2016	

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 CITY OF RED OAK						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	1,206,069	729,825		415,833			2,351,727			2,351,727	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	1,206,069	729,825		415,833	0		2,351,727		T01	2,351,727	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	1,206,069	729,825		415,833	0	0	2,351,727			2,351,727	6
7	TIF revenues			261,789				261,789		T01	261,789	7
8	Other city taxes											
8	Utility tax replacement excise taxes	57,784	35,008		19,203			111,995		T15	111,995	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax	1,527	927		507			2,961		T19	2,961	12
13	Hotel/motel tax	90,211						90,211		T19	90,211	13
14	Other local option taxes		623,246					623,246		T09	623,246	14
15	TOTAL OTHER CITY TAXES	149,522	659,181	0	19,710	0	0	828,413	0		828,413	15
16	Section B - LICENSES AND PERMITS	87,357						87,357		T29	87,357	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	10,433	61				4,193	14,687		U20	14,687	18
19	Rents and royalties							0		U40	0	19
20	Other miscellaneous use of money and property	8,321						8,321		U20	8,321	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	18,754	61	0	0	0	4,193	23,008	0		23,008	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants					181,445		181,445		B89	181,445	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes	2,000						2,000		B30	2,000	31
32								0			0	32
33	Total Federal grants and reimbursements	2,000	0	0	0	181,445	0	183,445	0		183,445	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued	CITY OF RED OAK					<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		709,592					709,592		C46	709,592	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	50,719	30,727		16,855	439,821		538,122		C89	538,122	49
50	Iowa Department of Transportation					80,692		80,692		C89	80,692	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim							0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	50,719	740,319	0	16,855	520,513	0	1,328,406	0		1,328,406	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	16,295						16,295		D89	16,295	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service	542,184						542,184		D89	542,184	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	558,479	0	0	0	0	0	558,479	0		558,479	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	611,198	740,319	0	16,855	701,958	0	2,070,330	0		2,070,330	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	934,627	A91	934,627	73
74	Sewer							0	670,270	A80	670,270	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport	70,954						70,954		A01	70,954	78
79	Landfill/garbage							0	39,766	A81	39,766	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF RED OAK						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water						70,983	70,983		A80	70,983	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	18,626						18,626		A89	18,626	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	45,206						45,206		A03	45,206	98				
99	Library charges	6,810						6,810		A89	6,810	99				
100	Park, recreation, and cultural charges	26,326						26,326		A61	26,326	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify	23,563	53					23,616			23,616	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	191,485	53	0	0	0	70,983	262,521	1,644,663		1,907,184	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	52,246	600					52,846		U99	52,846	108				
109	Deposits and sales/fuel tax refunds	5,299					12,300	17,599		U99	17,599	109				
110	Sale of property and merchandise	174,143					3,205	177,348		U11	177,348	110				
111	Fines	20,044						20,044		U30	20,044	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify		16,133			98,988		115,121			115,121	113				
114								0			0	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	251,732	16,733	0	0	98,988	15,505	382,958	0		382,958	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF RED OAK						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	2,516,117	2,146,172	261,789	452,398	800,946	90,681	6,268,103	1,644,663		7,912,766	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales	12,740						12,740		NR	12,740	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	152,078	39,871		675,595	210,769		1,078,313	93,110		1,171,423	127		
128	Internal TIF loans and transfers in		43,228	250,000				293,228			293,228	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	164,818	83,099	250,000	675,595	210,769	0	1,384,281	93,110		1,477,391	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,680,935	2,229,271	511,789	1,127,993	1,011,715	90,681	7,652,384	1,737,773		9,390,157	132		
133												133		
134	Beginning fund balance July 1, 2015	1,323,275	2,492,903	86,172	1,037,981	-1,283,162	262,455	3,919,624	2,463,110		6,382,734	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	4,004,210	4,722,174	597,961	2,165,974	-271,447	353,136	11,572,008	4,200,883		15,772,891	136		
137												137		
138												138		
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF RED OAK						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
1	Section A — PUBLIC SAFETY											1		
2	Police department/Crime prevention — Current operation	739,881						739,881		E62	739,881	2		
3	Purchase of land and equipment							0		G62	0	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation	1,783						1,783		E89	1,783	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation	1,901						1,901		E59	1,901	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	725,071	17					725,088		E24	725,088	13		
14	Purchase of land and equipment							0		G24	0	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation							0		E32	0	16		
17	Purchase of land and equipment							0		G32	0	17		
18	Building inspections — Current operation							0		E66	0	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation							0		E66	0	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation	27,090						27,090		E32	27,090	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation		833,443					833,443		E89	833,443	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	1,495,726	833,460		0	0	0	2,329,186			2,329,186	40		

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF RED OAK		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		434,294					434,294		E44	434,294	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		72,420					72,420		E44	72,420	48
49	Traffic control safety — Current operation		28,987					28,987		E44	28,987	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		16,771					16,771		E44	16,771	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	253,655						253,655		E01	253,655	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation		138,438					138,438		E89	138,438	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	253,655	690,910		0	0	0	944,565			944,565	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF RED OAK		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	3,242						3,242		E32	3,242	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	14,427						14,427		E79	14,427	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	17,669	0				0	17,669			17,669	103
104												104
105												105
106												106
107												107
108												108
109												109
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120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF RED OAK		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	222,772						222,772		E52	222,772	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	210,762						210,762		E61	210,762	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation		15,111					15,111		E61	15,111	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	109,516	24					109,540		E03	109,540	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	89,334	185,346					274,680		E61	274,680	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	632,384	200,481		0	0	0	832,865			832,865	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation		23,545					23,545		E89	23,545	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation		15,297	139,142				154,439		E89	154,439	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates		11,368					11,368		E89	11,368	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	50,210	139,142	0	0	0	189,352			189,352	154
155	TIF Rebates are expended out of the TIF Special											155
156	Revenue Fund within the Community and Economic											156
157	Development program's activity "Other"											157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF RED OAK		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	11,310						11,310		E29	11,310	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	73,412						73,412		E23	73,412	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	3,517						3,517		E89	3,517	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	17,594						17,594		E25	17,594	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	8,732						8,732		E89	8,732	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	114,565	0	0	0	0	0	114,565			114,565	176
177	Section G — DEBT SERVICE				650,217			650,217			650,217	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	650,217	0	0	650,217			650,217	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184						2,078,565		2,078,565			2,078,565	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	2,078,565	0			2,078,565	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	2,078,565	0	2,078,565			2,078,565	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,513,999	1,775,061	139,142	650,217	2,078,565	0	7,156,984			7,156,984	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF RED OAK						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
197	Section I — BUSINESS TYPE ACTIVITIES											197				
198	Water — Current operation								927,794	E91	927,794	198				
199	Purchase of land and equipment									G91	0	199				
200	Construction									F91	0	200				
201	Sewer and sewage disposal — Current operation								738,782	E80	738,782	201				
202	Purchase of land and equipment									G80	0	202				
203	Construction									F80	0	203				
204	Electric — Current operation									E92	0	204				
205	Purchase of land and equipment									G92	0	205				
206	Construction									F92	0	206				
207	Gas Utility — Current operation									E93	0	207				
208	Purchase of land and equipment									G93	0	208				
209	Construction									F93	0	209				
210	Parking — Current operation									E60	0	210				
211	Purchase of land and equipment									G60	0	211				
212	Construction									F60	0	212				
213	Airport — Current operation									E01	0	213				
214	Purchase of land and equipment									G01	0	214				
215	Construction									F01	0	215				
216	Landfill/Garbage — Current operation									E81	0	216				
217	Purchase of land and equipment								45,421	G81	45,421	217				
218	Construction									F81	0	218				
219	Hospital — Current operation									E36	0	219				
220	Purchase of land and equipment									G36	0	220				
221	Construction									F36	0	221				
222	Transit — Current operation									E94	0	222				
223	Purchase of land and equipment									G94	0	223				
224	Construction									F94	0	224				
225	Cable TV, telephone, Internet — Current operation									E03	0	225				
226	Purchase of land and equipment									G03	0	226				
227	Housing authority — Current operation									E50	0	227				
228	Purchase of land and equipment									G50	0	228				
229	Construction									F50	0	229				
230	Storm water — Current operation								2,114	E80	2,114	230				
231	Purchase of land and equipment									G80	0	231				
232	Construction									F80	0	232				
233												233				
234												234				
235												235				
236												236				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF RED OAK		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,714,111		1,714,111	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,513,999	1,775,061	139,142	650,217	2,078,565	0	7,156,984	1,714,111		8,871,095	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	236,781	761,565		31,295	3,172		1,032,813	138,610		1,171,423	255
256	Internal TIF loans/repayments and transfers out			43,228				43,228	250,000		293,228	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	236,781	761,565	43,228	31,295	3,172	0	1,076,041	388,610		1,464,651	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,750,780	2,536,626	182,370	681,512	2,081,737	0	8,233,025	2,102,721		10,335,746	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		2,185,548	415,591	1,484,462			4,085,601			4,085,601	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	1,253,430				-2,353,184	353,136	-746,618			-746,618	267
268	Total Governmental	1,253,430	2,185,548	415,591	1,484,462	-2,353,184	353,136	3,338,983			3,338,983	268
269	Proprietary								2,098,162		2,098,162	269
270	Total ending fund balance June 30, 2016	1,253,430	2,185,548	415,591	1,484,462	-2,353,184	353,136	3,338,983	2,098,162		5,437,145	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	4,004,210	4,722,174	597,961	2,165,974	-271,447	353,136	11,572,008	4,200,883		15,772,891	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF RED OAK Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose		Amount paid to other local governments				Purpose		Amount paid to State	
Correction.....		M05 \$				Highways.....		L44 \$	
Health.....		M32				All other.....		L89 \$	
Highways.....		M44							
Transit subsidies.....		M94							
Libraries.....		M52							
Police protection.....		M62							
Sewerage.....		M80							
Sanitation.....		M81							
All other.....		M89 \$							

Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
						Amount - Omit cents			
						Z00 \$			
Total salaries and wages paid.....								2,374,794	

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued	Retired	General obligation	TIF revenue	Revenue	Other		
		(b)	(c)	(d)	(e)	(f)	(g)		
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$	
2. Sewer utility	19U 1,790,000	29U	39U 160,000	49U 1,630,000	49U	49U	49U	I89 49,328	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89	
10. GO Sewer - IA Finance	19U 2,510,000	29U	39U 90,000	49U	49U	49U 2,420,000	49U	I89 75,300	
11. GO Corp Purpose Refun	19U 2,265,000	29U	39U 180,000	49U 2,085,000	49U	49U	49U	I89 78,994	
12. Corp Purp 9/12 Bankers Trust	19U 2,115,000	29U	39U 195,000	49U 1,920,000	49U	49U	49U	I89 34,408	
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
Total long-term debt	8,680,000	0	625,000	5,635,000	0	2,420,000	0	238,030	

B. Short-term debt		Amount - Omit cents	
Outstanding as of JULY 1, 2015		61V \$	
Outstanding as of JUNE 30, 2016		64V \$	

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014				Amount - Omit cents	
\$		229,646,736		x .05 = \$	
				11,482,337	

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016					
Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property.</i>	W01	W31	W61		
	\$	\$			
			5,437,145	5,437,145	
REMARKS V98					